Index to Volume 16

Title Index

Adding Qualified Retirement Plan and IRA Benefits to the Estate Planning Mix—Part 1, Gair Bennett Petrie	207
Adding Qualified Retirement Plan and IRA Benefits to the Estate Planning Mix—Part 2, Gair Bennett Petrie	303
Charitable Alternatives for Retirement Accumulation, Michael W. Fisher and Robert A. Dawkins	326
Charitable Contributions of Appreciated Property: When the 50 Percent Election Should Be Made, Debra L. Sanders and Richard B. Toolson	
Compensation and Employee Benefits, Arthur H. Kroll:	
ERISA Fiduciaries—Right of Indemnification	271
ERISA and Fiduciary Litigation: The Breadth of Jurisdiction and Available Relief—Part II	89
New Court Decision Affords Flexibility to Executives Under Nonqualified Plans	174
Recent Developments in Stock Options	374
Crummey Trusts: Multiple Exclusions and Remote Contingent Beneficiaries, Mark A. Segal	359
Deferred Like-Kind Exchanges: An Analysis of the Final Regulations, James A. Fellows and Michael A. Yuhas	124
Elections, Michael B. Lang:	
Bankruptcy Trustee May Avoid Irrevocable Election	187
How the Tax Law Affects Savings for Education, Dale Bandy	234
How to Expense Art Works, Antiques, and Collectibles Without Using Cost Recovery, Rolf Auster	274
Nonqualified Deferred Compensation Plans, Michael A. Swirnoff and Gary L. Kelley:	
Estate Taxation of Nonqualified Plans	263
Martin v. Comm'r: Constructive Receipt of Nonqualified Benefits	81

Secular Trusts—Recent Developments	366
Passive Activity Losses: The Proposed Self-Charged Interest Regulations, Richard A. Shapiro, Robert D. Schachat, and Sheldon M. Goldman.	40
Postmortem Estate Planning, Lisa J. Bochner:	
Deductibility of Post-Death Interest on a Decedent's Obligations	94
Gallenstein v. United States—The Effective Date of Section 2040 Is in Question	288
Gross Estate Includes Illegal and Stolen Assets	377
QTIP Election: There Is a Cure for Defective Elections	196
Recent Developments on Fiduciary Income Tax Deductions	377
Update on QDOTs and Disclaimers	377
Recent Developments in Estate and Gift Taxation, Carol Duane Olson:	
Gift Tax Consequences of Buy-Sell Agreements	194
Guarantee of Debt May Cause Adverse Gift Tax Consequences	192
Recent Developments in the Income Taxation of Individuals, J. Martin Burke and Michael K. Friel:	
Travel Expenses and Andrews v. Comm'r: Home Away From Home—or Just a House	280
Sales and Other Dispositions of Passive Activities, Richard T. Helleloid and Joseph A. Weber	107
Structuring Participant Loans From Qualified Employer Retirement Plans, John C. Zimmerman	348
Tax Planning for Closely Held Corporations Under the New Estate Freeze Rules, Lewis D. Solomon and Lewis J. Saret	3
Tax Practice, Kenneth L. Harris:	
Balancing the Lawyer's Duty of Confidentiality to the Client and the Duty to Disclose Under Section 6050I: Lessons From United States v. Goldberg & Dubin	
[The] Tax Return and the Standard of Accuracy—Part II, Judson L. Temple	64
Tax Workshop, Karen O. Green:	
New Issues Raised in Related Party Installment Sales	168

Vacation Home Rentals: Unravelling a Tax Labyrinth, Ernest R. Larkins and Sherrie Winokur	143
Author Index	
AUSTER, ROLF, How to Expense Art Works, Antiques, and Collectibles Without Using Cost Recovery	274
BANDY, DALE, How the Tax Law Affects Savings for Education	234
BOCHNER, LISA J., Postmortem Estate Planning:	
Deductibility of Post-Death Interest on a Decedent's Obligations .	94
Gallenstein v. United States—The Effective Date of Section 2040 Is in Question	288
Gross Estate Includes Illegal and Stolen Assets	377
QTIP Election: There Is a Cure for Defective Elections	196
Recent Developments on Fiduciary Income Tax Deductions	377
Update on QDOTs and Disclaimers	377
BURKE, J. MARTIN AND FRIEL, MICHAEL K., Recent Developments in the Income Taxation of Individuals:	
Travel Expenses and Andrews v. Comm'r: Home Away From Home—or Just a House	280
FELLOWS, JAMES A., AND YUHAS, MICHAEL A., Deferred Like-Kind Exchanges: An Analysis of the Final Regulations	124
FISHER, MICHAEL W. AND DAWKINS, ROBERT A., Charitable Alternatives for Retirement Accumulation	326
GREEN, KAREN, Tax Workshop:	
New Issues Raised in Related Party Installment Sales	168
HARRIS, KENNETH L., Tax Practice:	
Balancing the Lawyer's Duty of Confidentiality to the Client and the Duty to Disclose Under Section 60501: Lessons From United States v. Goldberg & Dubin	178
HELLE! OID, RICHARD T. AND WEBER, JOSEPH A., Sales and Other Dispositions of Passive Activities	107
KROLL, ARTHUR H., Compensation and Employee Benefits:	
ERISA Fiduciaries—Right of Indemnification	271

ERISA and Fiduciary Litigation: The Breadth of Jurisdiction and Available Relief—Part II	89
New Court Decision Affords Flexibility to Executives Under Non- qualified Plans	174
Recent Developments in Stock Options	374
LANG, MICHAEL B., Elections:	
Bankruptcy Trustee May Avoid Irrevocable Election	187
LARKINS, ERNEST R. AND WINOKUR, SHERRIE, Vacation Home Rent- als: Unravelling a Tax Labyrinth	143
OLSON, CAROL DUANE, Recent Developments in Estate and Gift Taxation:	
Gift Tax Consequences of Buy-Sell Agreements	194
Guarantee of Debt May Cause Adverse Gift Tax Consequences	192
PETRIE, GAIR BENNETT, Adding Qualified Retirement Plans and IRA Benefits to the Estate Planning Mix—Part 1	207
PETRIE, GAIR BENNETT, Adding Qualified Retirement Plan and IRA Benefits to the Estate Planning Mix—Part 2	303
SANDERS, DEBRA L. AND TOOLSON, RICHARD B., Charitable Contributions of Appreciated Property: When the 50 Percent Election Should Be Made	245
SEGAL, MARK A., Crummey Trusts: Multiple Exclusions and Remote Contingent Beneficiaries	359
SHAPIRO, RICHARD A., SCHACHAT, ROBERT D., AND GOLDMAN, SHELDON M., Passive Activity Losses: The Proposed Self-Charged Interest Regulations	40
SOLOMON, LEWIS D. AND SARET, LEWIS J., Tax Planning for Closely Held Corporations Under the New Estate Freeze Rules	3
SWIRNOFF, MICHAEL A. AND KELLEY, GARY L., Nonqualified Deferred Compensation Plans:	
Estate Taxation of Nonqualified Plans	263
Martin v. Comm'r: Constructive Receipt of Nonqualified Benefits	81
Secular Trusts—Recent Developments	366
TEMPLE, JUDSON L., The Tax Return and the Standard of Accuracy— Part II	64

ZIMMERMAN, JOHN C., Structuring Participant Loans From Qualified Employer Retirement Plans	348
Book Reviews	
Federal Tax Deductions, Brian E. Comerford, John P. Oswald, and Robert S. Ocko, reviewed by Gary C. Randall	383
Federal Tax Elections, Michael B. Lang and Colleen A. Khoury, reviewed by Loren D. Prescott, Jr.	294
Taxation of Distributions From Qualified Plans, Diane Bennett, Peter K. Bradley, Richard W. Kaiser, Edward C. Northwood, Gavin L.	101
Phillips and Daniel R. Sharpe, reviewed by Gair B. Petrie	101